Docket No.: 20239/0201924-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kazuhiko Oda et al.

Application No.: 10/539,649

Confirmation No.: 6622

Filed: June 15, 2005

Art Unit: 1775

For:

AMORPHOUS CARBON FILM, PROCESS

FOR PRODUCING THE SAME AND AMORPHOUS CARBON FILM-COATED

MATERIAL

Examiner: Archene A. Turner

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the non-final Office Action mailed June 12, 2007, please consider the following remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.